



State of Arkansas
Department of
WORKFORCE SERVICES

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Mike Beebe
Governor

Artee Williams
Director

Department of Workforce Services
and
Arkansas Workforce Investment Board Issuance PY07-09

From: Artee Williams, Director

Date: March 6, 2008

Subject: Revised Reporting in Arkansas Workforce Information Systems (AWIS)
New required reporting by the Department of Workforce Services (DWS) for
the new "ETA Report No. 9130"

To: Local Workforce Investment Areas (LWIA)/Service Providers.

1. **Purpose:** To provide accurate reporting of Accounts payable / Accrued Expenditures at the end of each month by all LWIA Services Providers. The Department of Labor now requires accurate tracking of Accounts Payable / Accrued Expenditures by each funding stream.
2. **General Information:** The Department of Labor directed by Training and employment Notice No.12-07 now requires the Department of Workforce Services to report expenditures on both the CASH and ACCRUAL Basis of Accounting. Accrued expenditures are defined as "cash disbursements plus goods and services received but not yet paid for". Therefore, Accounts Payable / Accrued Expenditures will be required to be reflected upon posting your entries into AWIS by Cost Category. Also, total amount of accruals included in the separate categories will be reported in order for DWS to arrive at the total expenditures on a cash basis of accounting.

Note: Expenditures will continue to be reported on the Accrual Basis of Accounting.

3. **Action To Be Required:**

- A. This should reflect on your March 2008 monthly expenditures reported in AWIS for all funding streams.
- B. On the March Monthly Expenditures report in AWIS, Accounts Payable or the Accruals will be reported on Line item "Accounts Payable / Accruals" (Cost Category Code #310) for each program.

4. **Inquiries:** JoAnn Chatwood (501) 682-3702